

01FN046US **AFTER FINAL: EXPEDITED ACTION** 02230028aa
Amendment dated 02/01/2005 Reply to office action mailed 12/15/2004

Please replace the paragraph beginning at page 82, line 18, with the following rewritten paragraph:

Then, as shown in Fig. 99, layered sequentially are the second underlying layer 12a for the second magnetic layer, the second magnetic layer 12b, the third non-magnetic layer 13, the magnetic layer-8b, the second non-magnetic layer 9, the underlying layer 3a for the free layer3a_3b, the free layer 3b, the non-magnetic layer 4, the fixed layer 5, the fixing layer 6b, and the upper layer 7.